

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 500 Section 500.285 Sales of Motor Fuel to Certain Privately -Owned Public Utilities Owning and Operating Transportation Systems ...</b>
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**TITLE 86: REVENUE**

**PART 500  
MOTOR FUEL TAX**

**Section 500.285 Sales of Motor Fuel to Certain Privately-Owned Public Utilities  
Owning and Operating Transportation Systems in Metropolitan  
Areas**

- a) A distributor of motor fuel or a supplier of special fuel may make tax-free sales thereof to a privately-owned public utility which owns and operates 2 axle vehicles designed and used for transporting more than 7 passengers, which vehicles are used as common carriers in general transportation of passengers, are not devoted to any specialized purpose and are operated entirely within the territorial limits of a single municipality or of any group of contiguous municipalities, or in a close radius thereof, and the operations of which are subject to the regulations of the Illinois Commerce Commission, provided that the distributor or supplier obtains an official Certificate of Exemption in lieu of the tax.
- b) Such Certificate of Exemption shall accompany the distributor's or supplier's monthly Motor Fuel Tax return to the Department to support his claim to exemption from the tax.
- c) Such Certificate of Exemption shall be in substantially the following form:

"This is to certify that \_\_\_\_ (Purchasing Bus Company)\_\_\_\_ of \_\_\_\_\_, Illinois, a privately-owned public utility which owns and operates 2 axle vehicles designed and used for transporting more than 7 passengers, which vehicles are used as common carriers in general transportation of passengers, are not devoted to any specialized purpose and are operated entirely within the territorial limits of a single municipality or of any group of contiguous municipalities, or in a close radius thereof, and the operations of which are subject to the regulations of the Illinois Commerce Commission, purchased \_\_\_\_ gallons of motor fuel, Illinois Motor Fuel Tax exempt, from \_\_\_\_ (Name of Distributor or Supplier) \_\_\_\_\_ whose address is \_\_\_\_\_ on Invoice No. \_\_\_\_ dated \_\_\_\_\_, and said motor fuel is for use in operating such local transportation system under the limitations specified hereinabove.

\_\_\_\_\_  
Name of Purchasing Bus Company

\_\_\_\_\_  
Name of Authorized Representative

\_\_\_\_\_  
Title of Authorized Representative

Dated: \_\_\_\_\_, 19\_\_"

**(Source:** Amended at 19 Ill. Reg. 3008, effective February 28, 1995)